

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 15th of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

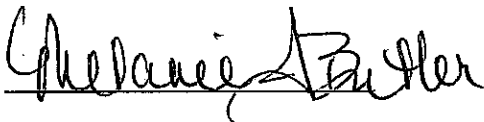
Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

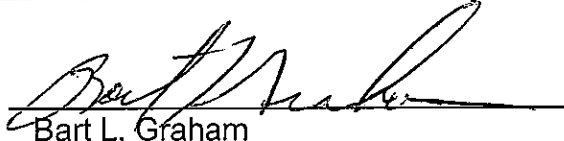
- 560-2-14-.01, entitled "Alcohol; Ethyl Alcohol; License Required; Inspection; Records; Motor Fuel Registration; Applications Permanent Record."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-4-2.

Sworn to and subscribed before me this 15th day of October, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-14
NON-BEVERAGE ALCOHOL**

**560-2-14-.01 Alcohol; Ethyl Alcohol; License
Required; Inspection; Records; Motor Fuel
Registration; Applications Permanent Record -
Non-Beverage Alcohol.**

(1) Manufacture or importation of ethyl alcohol to be used exclusively for the uses enumerated herein is necessary and appropriate to ensure that ethyl alcohol manufactured or imported for the stated purposes is not directed to use as a beverage, or as a Distilled Spirit in contravention of law and evasion of federal, state and local excise taxes and license fees. Enumerated purposes are:

- (a) Non-beverage scientific;
- (b) Chemical;
- (c) Mechanical;
- (d) Industrial;
- (e) Medicinal; or
- (f) Culinary purposes.

(2) Every person, firm, corporation or organization who desires to import or manufacture non-beverage ethyl alcohol exclusively for any of the uses enumerated in Section (1) above shall first obtain a license by completing an application Form ATT-6 in duplicate, for a non-beverage distillery, manufacture, or importer license on forms furnished by the Commissioner.

(a) Each application for a non-beverage manufacturer's, distiller's, or importer's license shall also include, in duplicate:

1. A personnel statement and a set of fingerprint cards, as prescribed by the Department, for each owner or owners, and principal employees such as manager, foreman, superintendent, etc.

2. An accurate and precise description of the exact location where any non-beverage manufacturing or importing facility is to be located.

3. A copy of a valid Operating Permit or other proper authorization issued to the applicant by the U.S. Alcohol and Tobacco Tax and Trade Bureau.

4. A copy of approval from all applicable local governing authorities for the construction and operation of the non-beverage manufacturing or importing facility.

(3) When all of the requirements of paragraph (2) of this Regulation and all other legal requirements are met, licenses for the non-beverage manufacture or importation of ethyl alcohol solely for non-beverage use shall be issued by the Commissioner at no cost to the applicant in order to encourage citizens of this State to seek alternate energy sources, and to seek other uses of Georgia agricultural

products, thereby enhancing the general economy of the State of Georgia.

(4) Any non-beverage alcohol license issued by the Commissioner shall be valid annually as long as all requirements of the law and these regulations continue to be met.

(a) Each license shall become void on December 31 of the calendar year in which such licenses are issued; However;

(b) The Commissioner may authorize Licensees who have filed an application for license renewal to operate until the license has been renewed or denied.

(4) Each non-beverage manufacturing or importing facility issued a non-beverage alcohol license pursuant to this Regulation shall be subject to inspection by federal, state and local law enforcement officers at all times.

(5) Each Licensee shall maintain all invoices, bills of lading, reports, books, papers, or documents of whatever nature involving all transactions relating to the purchase, sale, distribution, storage, manufacture, importation, or handling of ethyl alcohol in any manner.

(a) The records and documents shall be maintained at the Licensee's place of business for a period of three (3) years unless permission for disposal of such records prior to the expiration of three (3) years is obtained in writing from the Commissioner.

(9) Each Licensee manufacturing or importing ethyl alcohol for use as fuel shall be properly registered with the Motor Fuel Tax Section of the Department.

(10) All license applications shall be a permanent record and all Licensees shall comply with and be subject to the provisions of Section 560-2-6-.01 of these regulations.

(11) Licenses may be denied by the Commissioner to any applicant who has been convicted of any crime involving the illegal sale or manufacture of Alcoholic Beverages.

(12) The failure of any person, firm, corporation, or organization holding such license under these regulations to meet any obligations imposed by any tax laws of Georgia or to otherwise comply with any requirements of law shall be grounds for suspension or revocation of the license.

Authority: O.C.G.A. §§ 3-2-2, 3-4-2.